



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
WASHINGTON, DC 20380

MCO 7301R.65
FDF-21/pj
18 May 1989

MARINE CORPS ORDER 7301R.65

From: Commandant of the Marine Corps
To: Distribution list

Subj: Fund Code System

Ref: (a) DoD 4000.25-D (NOTAL)
(b) NavCompt Manual

Encl: (1) Fund Codes for Multiple-Year Appropriations
(2) Navy Stock Fund (17X4911.2710) Budget Project/Fund Code Matrix

1. Purpose. To publish policy and procedures for use of fund codes by Marine Corps activities for multiple-year and annual appropriations.

2. Cancellation. MCO 7301.65P.

3. Information

a. As a result of recent changes in the stock fund authorization and impending implementation of the Standard Accounting, Budgeting, and Reporting System, the fund code structure contained in a Marine Corps Bulletin 7301 series and enclosure (1) should be reviewed in their entirety.

b. Fund codes which have been canceled and assigned for multiple-year and annual appropriations will remain on the billing file for liquidation purposes until complete lapsing of those appropriations. Fund codes for stock fund data are constructed as set forth in enclosures (1) and (2).

c. The Comptroller of the Navy has agreed that Navy bills to Marine Corps activities will be prepared as follows:

(1) Marine Corps requisitions will be billed per interfund billing procedures contained in reference (b), Volume 8, Chapter 6, part B, and will be charged to funds listed in the Marine Corps fund code table listed therein. To the extent that Navy stock points have not completed programming changes to bill the Marine Corps per interfund procedures, the following procedures in subparagraphs 2d(2) through (4) apply.

(2) The Navy issuing activity will bill on NavCompt Form 2051 with subsequent charge reflected on accounting register 08 for Navy Stock Fund reimbursable issues or accounting register 52 for statistical issues. On all requisitions submitted to a Navy supply source the "bill to" activity in either the requisitioner field (card columns 30-35) or the supplementary address field (card columns 45-50) of the Military Standard Requisitioning and Issue Procedures (MILSTRIP) document must be the Operating Budget/Unit Identification Code (OPBUD/UIC) funding the requisitioner. OPBUD/UIC is identified as the number assigned each major command in chapter 5, volume 2 of reference (b). The Navy issue point will forward a Standard Form (SF) 1080 to the "bill to" OPBUD/UIC code designated by the signal code in the requisition when the fund code reflects a charge to the Procurement, Marine Corps or Department of the Navy Stock Fund Accounts.

d. A single account has been established by the Department of the Treasury to provide accounting offices with an account symbol for recording charges subject to adjustment or considered to be improper pending correct classification of transactions.

This account is generally identified by a fund code beginning with the letter "X". This Headquarters will not normally assign fund codes beginning with the letter "X" for general Marine Corps use, except as have been assigned for the industrial fund and nonappropriated fund requisitions which require an [SF 1080](#) or equivalent billing to be rendered. The following fund codes have been established for the appropriation and purpose indicated:

<u>Fund Code</u>	<u>Account</u>	<u>Purpose</u>
XA	17X4914	Sales to Marine Corps Industrial Fund activities.
XE	"Not applicable"	Sales to Marine Corps Exchanges for clothing. (Billings are performed by an SF 1080 .)
XP	"Not applicable"	Sales to DOD nonappropriated fund Activities. (Billings are performed by an SF 1080 .)
XS	17F3885	Valid fund code or accountable activity cannot be determined.

e. The fact that fund codes are listed in MCBul 7301 is not in itself authorization for any activity to cite a fund code or charge that appropriation. Authorization must be received in the form of an operating budget, allotment, operating target, or other written authority.

4. Action. Funds codes assigned in MCBul 7301 will be used on all requisitions or other documents requiring the use of fund codes.

a. Commanders shall ensure that all fiscal offices take immediate action to ensure that the Activity Address Codes (AC's) of all units authorized to requisition against funds accounted for under their respective OPBUD/UIC are published in reference (a) and included in the Marine Corps' Customer Index File (CIF) maintained by the Commanding General (Code 802) Marine Corps Logistics Base, Albany GA. In addition, the following instructions apply:

(1) MCBul 7301

(a) Review MCBul 7301 to determine the appropriate fund code to be cited on requisitions.

(b) Forward a multiple-addressed message (subject: MCBul 7301) to the Commandant of the Marine Corps (FDF) and the Commanding General, Marine Corps Logistics Base, Albany, GA (For: Codes 450/452/470/802), advising of the AC's assigned for any units to be added or deleted in the CIF and funds codes with applicable appropriation data chargeable for use by cognizant activities.

(2) Activation/Redesignation of Units. Upon activation of new units or redesignation of existing units, each commander shall ensure that action has been taken to update reference (a) and the CIF.

b. The Commanding General (Code 802/452), Marine Corps Logistics Base, Albany, GA, will update reference (a) and the Marine Corps Unified Material Management System CIF/fund code file from data furnished by each command and confirm that changes have been effected.


c. Commanders will ensure that:

(1) All subordinate units/organizations within their respective OPBUD/UIC are instructed that requisitions will not be submitted prior to receipt of confirmation that requested changes have been effected.

(2) Supply offices will be provided an updated listing of AC's which are recognized as authorized "bill to" addressees as confirmed by the Commanding General, Marine Corps Logistics Base, Albany. Once provided the foregoing updated listing of "bill to" addressees, supply offices will ensure that all requisitions processed to the Commanding General, Marine Corps Logistics Base, Albany, GA/Direct Support Stock Control contain a confirmed "bill to" address. To this extent, "bill to" activities as opposed to "ship to," must be loaded to the CIF/fund code file. AC's used as miscellaneous "ship to" addresses must be loaded on the CIF but need not be related to an OPBUD/UIC. Requests for additions, deletions, or changes to the AC listing must be coordinated by the respective supply and fiscal offices. In the event the "bill to" addressee in a MILSTRIP requisition is not contained in reference (a) and loaded to the CIF/fund code file maintained by the Commanding General, Marine Corps Logistics Base, Albany, GA, the requisition will be rejected (status code CX).

(3) Fiscal/supply officers will provide written instructions as to information contained in paragraphs 3 and 4 herein to all subordinate units authorized to requisition materials, regardless whether or not they are listed as "bill to" activities.

5. Reserve Applicability. This Order is applicable to the Marine Corps Reserve.


E. T. COMSTOCK
FISCAL DIRECTOR
of the Marine Corps

DISTRIBUTION: L26 (5) less 3700001, 002, 003, 004/7230001/
60225001, 002, 003/7315/7450001
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8145001 (1)

FUND CODES FOR MULTIPLE-YEAR APPROPRIATIONS

1. Navy Stock Fund Account. The Marine Corps is allocated Navy Stock Funds beginning with fiscal year 1988. Fund codes assigned for stock fund authorizations are constructed as follows:

a. The first position of the fund code (card column 52) is always a numeric. Unlike past fiscal years under the Marine Corps Stock Fund, the first position does not represent a fiscal year designation and will remain constant between fiscal years.

b. The second position (card column 53) may be alpha or numeric to designate the applicable material category and operating target (OPTAR).

c. Allotment numbers for each activity holding a stock fund authorization are provided as follows:

<u>Allotment Number</u>	<u>Activity</u>
002	Commanding General, Marine Corps Base, Camp Lejeune, NC
007	Commanding General, Marine Corps Base, Camp Pendleton, CA
085	Commanding General, Marine Corps Air-Ground Combat Center, Twentynine Palms, CA
042	Commanding General, Marine Corps Base Camp Smedley D. Butler
003	Commanding General, Marine Corps Recruit Depot, Eastern Recruiting Region Parris Island, SC
004	Commanding General, Marine Corps Logistics Base, Albany, GA
009	Commanding General, Marine Corps Logistics Base, Barstow, CA
005	Commanding General, Marine Corps Combat Development Command, Quantico, VA
104	Commanding General, Marine Corps Air Station, Cherry Point, NC
018	Commander, Marine Corps Air Bases Western Area, El Toro, CA (COMCABWEST is authorized to suballot funds)

ENCLOSURE (1)

116	(suballotment)	Commanding General, Marine Corps Air Station, El Toro, CA
222	(suballotment)	Commanding General, Marine Corps Air Station, Yuma, AZ
006		Commanding General, Marine Corps Recruit Depot, Western Recruiting Region, San Diego, CA
605		Open Allotment (transportation, clothing, and fuel)
701		Commandant of the Marine Corps Washington, DC 20380

d. Fund codes representing material categories are as follows:

(1) Retail

<u>MATERIAL CATEGORY</u>	<u>OPTAR 001</u>	<u>OPTAR 003</u>	<u>OPTAR 004</u>
Ordnance Tank Automotive	8A		
Engineering Supplies and Construction Material	8B		
Communications - Electronics and Electric	8C		
General Property	8D		
Clothing and Textiles	8E		
Fuel (including coal)	8F		7F
Depot Maintenance Activity Support (Marine Corps Logistics Bases Barstow and Albany DSSC's only)	87		
Prepositioned Ships Rations (Commandant of the Marine Corps only)		88	
Subsistence	8G		7G
Commissary Stores	8H		
Retail - All Other (less Fuel)			79

(2) Wholesale

<u>MATERIAL CATEGORY</u>	<u>OPTAR 001</u>	<u>OPTAR 002</u>	<u>OPTAR 003</u>	<u>OPTAR 004</u>
Ordnance Tank Automotive	8J	8P	8U	81
Engineering Supplies and Construction Material	8K	8Q	8W	82
Communications - Electronics and Electric	8L	8R	8X	83
General Property	8M	8S	8Y	84

ENCLOSURE (1)

MCO 7301.65R
18 May 1989

NAVY STOCK FUND (17X4911.2710) BUDGET PROJECT/FUND CODE MATRIX

RETAIL

BP	OPTAR 001	OPTAR 002	OPTAR 003	OPTAR 004
21	8G, 8H	-	88	7G
28	8A, 8B, 8C, 8D, 8E, 87, 8V	-	-	79
38	8F	-	-	7F
54	-	-	-	-

WHOLESALE

BP	OPTAR 001	OPTAR 002	OPTAR 003	OPTAR 004
21	-	-	-	-
28	-	-	-	-
38	-	-	-	-
54	8J, 8K, 8L, 8M, 8N	8P, 8Q, 8R, 8S, 8T	8U, 8W, 8X, 8Y, 8Z	81, 82, 83, 84, 89

CENTRALLY MANAGED RETAIL

BP	OPTAR 001	OPTAR 002	OPTAR 003	OPTAR 004
21	-	-	-	-
28	9J, 9K, 9L, 9M, 9N	9P, 9Q, 9R, 9S	9U, 9W, 9X, 9Y, 9Z	99
38	-	-	-	-
54	-	-	-	-

ENCLOSURE (2)